

specific request, in accordance with the applicable law.

(b) *Effective/applicability date.* This section is applicable on September 26, 2007.

[T.D. 9359, 72 FR 54555, Sept. 26, 2007]

EDITORIAL NOTE: By T.D. 9359, 72 FR 54555, Sept. 26, 2007, §10.90 was revised. However, the revised text contained two paragraphs designated paragraph (b).

EFFECTIVE DATE NOTE: At 76 FR 32311, June 3, 2011, §10.90 was amended by revising paragraph (a), redesignating the second paragraph (b) as paragraph (c), and revising newly designated paragraph (c), effective Aug. 2, 2011. For the convenience of the user, the revised text is set forth as follows:

#### § 10.90 Records.

(a) *Roster.* The Internal Revenue Service will maintain and make available for public inspection in the time and manner prescribed by the Secretary, or delegate, the following rosters—

(1) Individuals (and employers, firms, or other entities, if applicable) censured, suspended, or disbarred from practice before the Internal Revenue Service or upon whom a monetary penalty was imposed.

(2) Enrolled agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted by the Internal Revenue Service under §10.61.

(3) Enrolled retirement plan agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted under §10.61.

(4) Registered tax return preparers, including individuals—

(i) Authorized to prepare all or substantially all of a tax return or claim for refund;

(ii) Who have been placed in inactive status for failure to meet the requirements for renewal;

(iii) Who have been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from their status as a registered tax return preparer has been accepted by the Internal Revenue Service under §10.61.

(5) Disqualified appraisers.

(6) Qualified continuing education providers, including providers—

(i) Who have obtain a qualifying continuing education provider number

(ii) Whose qualifying continuing education number has been revoked for failure to comply with the requirements of this part.

\* \* \* \* \*

(c) *Effective/applicability date.* This section is applicable beginning August 2, 2011.

#### § 10.91 Saving provision.

Any proceeding instituted under this part prior to July 26, 2002, for which a final decision has not been reached or for which judicial review is still available will not be affected by these revisions. Any proceeding under this part based on conduct engaged in prior to September 26, 2007, which is instituted after that date, will apply subpart D and E or this part as revised, but the conduct engaged in prior to the effective date of these revisions will be judged by the regulations in effect at the time the conduct occurred.

[T.D. 9359, 72 FR 54555, Sept. 26, 2007]

#### § 10.92 Special orders.

The Secretary of the Treasury reserves the power to issue such special orders as he or she deems proper in any cases within the purview of this part.

#### § 10.93 Effective date.

Except as otherwise provided in each section and subject to §10.91, Part 10 is applicable on July 26, 2002.

[T.D. 9011, 67 FR 48771, July 26, 2002, as amended by T.D. 9165, 69 FR 75845, Dec. 20, 2004]

### PART 11—OPERATION OF VENDING FACILITIES BY THE BLIND ON FEDERAL PROPERTY UNDER THE CONTROL OF THE DEPARTMENT OF THE TREASURY

Sec.

11.1 Purpose.

11.2 Policy.

11.3 Definitions.

11.4 Establishing vending facilities.

11.5 Application for permit.

11.6 Terms of permit.

11.7 Enforcement procedures.

11.8 Reports.

AUTHORITY: 49 Stat. 1559, as amended by Act of Aug. 3, 1954, Pub. L. 83-565, 68 Stat.